

SAMPLE PROPOSAL
Native American Organization

**THIS IS A SHORT, SIMPLIFIED SAMPLE OF AN INDIRECT
COST PROPOSAL. IF YOU WOULD USE THIS TYPE OF FORMAT,
OR SIMILAR ONE, THE NATIONAL BUSINESS CENTER COULD SPEED
UP THE NEGOTIATION OF YOUR
PROVISIONAL-FINAL INDIRECT COST RATE.**

Information and examples used in this proposal
are all fictitious and represent no particular Native American Organization.

This is an example only.
If your accounting year or other information differs from the example,
appropriate changes are necessary.

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National Business Center
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Total 22 Pages
Revised (3/15/04)

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

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I

INTRODUCTION

The [Native American Organization] has received an indirect cost rate from the Department of the Interior since calendar year (CY) 1992.

The proposed final rate is for all programs for the period January 1, 2003, through December 31, 2003. All Federal, State, and Native American programs have been included in the proposal. The provisional indirect cost rate for CY 2005 is 16.1 percent and the proposed final indirect cost rate for CY 2003 is 18.4 percent. We have also included audited financial statements for all programs and the indirect cost pool for CY 2003.

This CY 2005 provisional rate proposal is based upon estimated budgets for all programs to be administered by the [Native American Organization] during the period January 1, 2005, through December 31, 2005. All Federal, State, and Native American programs have been included in the proposal. The [Native American Organization] understands that a revised proposal containing actual costs for CY 2005 must be submitted within 6 months after year-end to facilitate negotiation of the final rate for CY 2005. The final rate proposal must be based on, and reconcilable to financial statements that meet the requirements of the Single Audit Act of 1984, Public Law 98-502. The proposed CY 2005 provisional rate is 21.9 percent.

The individuals to contact in regard to this proposal are:

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INDIRECT COST PROPOSAL (ICP) CHECKLIST (Tribal Organizations)
(Check Off Boxes Below)

- ☐ 1. The ICP is supported by audited financial statements that meet the requirements of the Single Audit Act of 1984, Public Law 98-502, as amended. (Please include a copy of the supporting document along with your ICP.)
- ☐ 2. A reconciliation of item 1. (above) to the ICP has been made and is included in this proposal.
- ☐ 3. The tribal certificate of indirect cost has been signed on behalf of the organizational unit by the Chairman/Agency Official or an individual at a level no lower than Chief Financial Officer of the organizational unit that submits the proposal or component covered by the proposal.
- ☐ 4. Current organization chart.
- ☐ 5. Schedule of indirect costs (proposed and actual) is sufficiently detailed to determine purpose and classification, including salaries.
- ☐ 6. Schedule of indirect cost rate computation base (proposed and actual) is complete (i.e., it includes all activities that benefit from the indirect cost pool) and sufficiently detailed and classified by funding agency and program title.
- ☐ 7. Schedule with recovered/collected indirect costs is provided with program detail and classified by funding agency. This can be provided with schedule discussed in item 6. above (base schedule).
- ☐ 8. Unallowable expenses have been eliminated from the indirect cost pool (e.g. contributed salaries and services, interest expense, bad debts, advertising, depreciation on federally funded assets and lobbying costs).
- ☐ 9. Any previous understandings with the Indirect Cost Section (ICS) have been incorporated into this ICP
- ☐ 10. We have not made any significant changes during the proposal fiscal year, (1) to our accounting system, or (ii) to the definition or to the accounting treatment of any expense category (e.g. a change in building/equipment costing methodology, capitalization level, or a change in charging an expense from direct to indirect or visa versa).

Please explain any boxes not checked on a separate sheet.

Signature

Date

Title

Organization

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CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost proposal submitted herewith and that to the best of my knowledge and belief:

(1) All costs included in this proposal dated [identify date] to establish billing or final indirect costs rate for the period [identify period covered by rate] are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and the cost principles applicable to those agreements, including OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments."

(2) This proposal does not include any costs that are not allowable under applicable cost principles, such as (without limitation): Advertising and public relations costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.

(3) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from Tribal administration included in the indirect cost pool.

(4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare under penalty of perjury that the foregoing is true and correct.

Signature

Print Name

Title

[Native American Organization]

Date Signed

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ACCOUNTING SYSTEM DESCRIPTION

The [Native American Organization] has a modified accrual system of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all government fund revenue. Expenditures are recorded when the related fund liability is incurred.

Principal and interest on general long-term debt are recorded as fund liabilities when due. Separate journals and ledgers are maintained for each individual program in the direct cost base. A separate journal and a general ledger are also maintained for the indirect cost pool.

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NOTE: THIS REPORT OR A SIMILAR REPORT IS REQUIRED ONLY FOR [NATIVE AMERICAN ORGANIZATIONS] IN THEIR FIRST AND SECOND YEARS OF INDIRECT COST PROPOSAL NEGOTIATIONS IF NO CURRENT AUDITED FINANCIAL STATEMENT IS AVAILABLE.

ACCOUNTANT'S REPORT

We have examined management's assurances that [Native American Organization] meets the standards for grantee financial management systems and related internal controls required by Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7, and reviewed the bookkeeping and accounting systems of the [Native American Organization] and the related internal controls do determine if the existing system and controls are in compliance with the standards set forth in Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7., by providing for the following:

1. Accurate, current, and complete disclosure of the financial results of each contract and/or grant program in accordance with Federal reporting requirements.
2. Records that identify adequately the source and application of funds for each contract and/or grant program.
3. Effective control over, and accountability for, all contract and/or grant or subgrant funds and real and personal property acquired with grant or subgrant funds.
4. Comparison of actual costs with budgeted amounts for each contract and/or grant or subgrant.
5. Procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the disbursement by the grantee.
6. Procedures for determining the allowability and allocability of costs with the applicable cost principles.
7. Accounting records that are supported by source documentation.
8. A systematic method to assure timely and appropriate resolution of audit findings and recommendations.

We understand that procedures in conformity with the above criteria are considered by most granting agencies to be adequate for their purpose, and that procedures not in conformity with those criteria indicate some inadequacy for such purposes. In our opinion based on this understanding and our review and testing of the management systems for record keeping, personnel, procurement, financial management and property management, the [Native American Organization] financial management systems are adequate to meet the criteria established in Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7.

This report is intended for the information of the [Native American Organization] and federal and state granting agencies designated by the Tribal Council; it should not be used for any other purpose.

CPA's Signature and Date

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POLICY STATEMENT ON DIRECT VERSUS INDIRECT COSTS

Direct costs consist of those costs that can be readily identified as a direct contract, grant, or program cost and addressed as benefiting a particular cost objective.

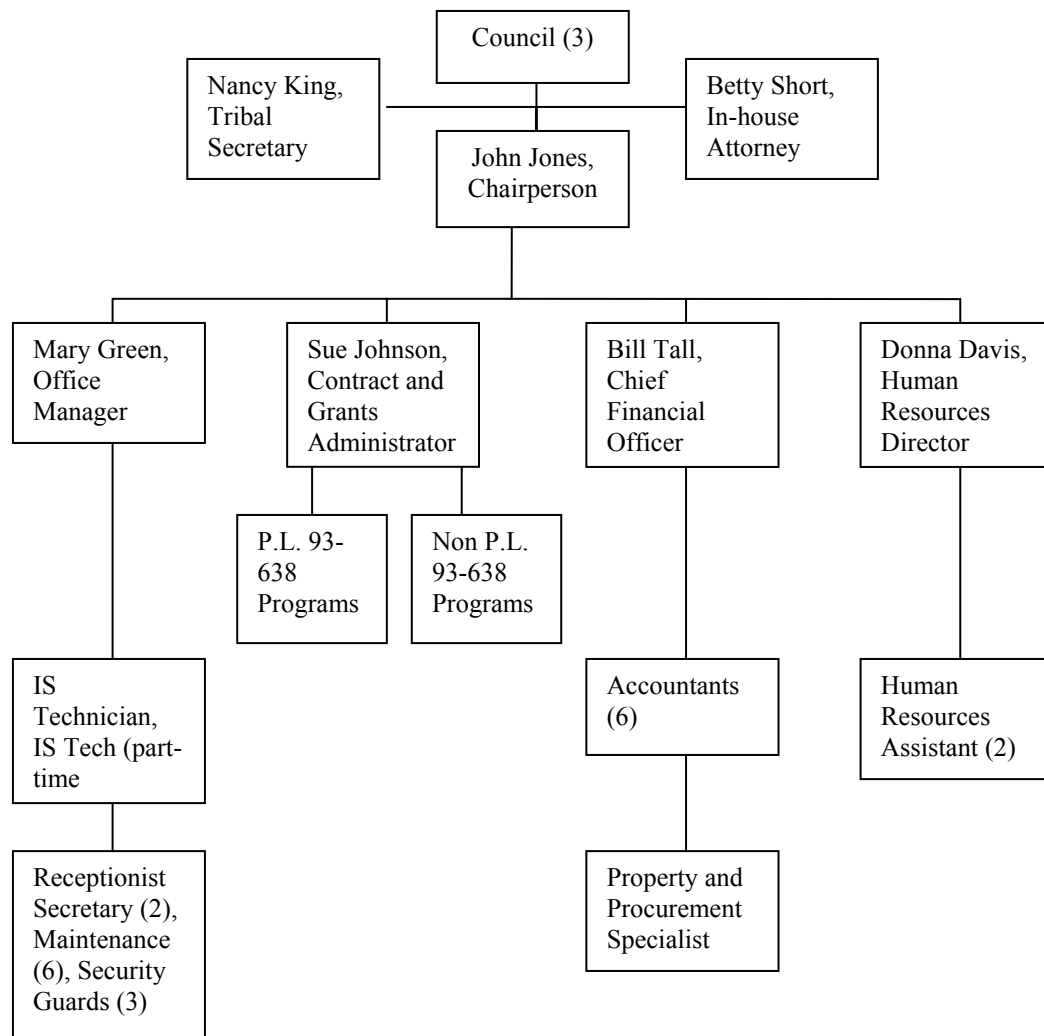
The following indirect costs incurred for the operation of the administration of the [Native American Organization] have been classified as indirect costs in accordance with the standards for indirect costs as described in Circular A-87 issued by the Office of Management and Budget. For reasons itemized below, these costs have been determined to comply with the above stated criteria and are therefore to be consistently charged as indirect costs within the funding formulas determined by the cognizant agencies. All items listed below have been determined to benefit more than one cost objective and are not readily allocable to benefiting contracts, grants, and programs.

1. Salaries paid to the administrative staff of the [Native American Organization].
2. Fringe benefits, including payroll taxes and medical insurance for the administrative staff.
3. Travel, including meals, lodging, and transportation costs for indirect personnel conducting Tribal business that is of an indirect nature (i.e., the benefit is not directly related to one program, but instead benefits many programs). Per diem follows the guidelines established for the Federal Government by the General Services Administration.
4. Insurance costs for the general umbrella policy and the fidelity bond of the Organization.
5. Office supplies, including office supplies used that cannot be specifically identified with a particular contract, grant, or program.
6. Telephone and utilities.
7. Consultants, including attorney fees, audit fees, and preparation of the indirect cost proposal.
8. Repairs and maintenance of the Organization facilities that are utilized by contracts, grants, and programs.

Other indirect costs may be included in the administration of the indirect cost pool. Costs included in the indirect cost pool may not be limited to the above list; however, they are the only such costs foreseen at this time. Each cost is examined for compliance with prescribed criteria before being classified as an indirect cost.

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**[NATIVE AMERICAN ORGANIZATION]
ORGANIZATIONAL CHART
CY 2005**



**[NATIVE AMERICAN ORGANIZATION]
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| | CY 2003 PROVISIONAL (Negotiated Costs Per CY 2003 Rate Agreement) | CY 2005 PROVISIONAL (CY 2005 Budgeted or Prior Year Actual Costs) |
|--|---|--|
| Provisional Rate Computation | 10.21% | 12.93% |
| A. Indirect Cost Pool: | \$1,650,184 | \$1,806,200 |
| B. Direct Cost Base: | \$16,169,439 | \$13,971,200 |
| C. CY 2003 Actual Costs Incurred: (CY 2003 Actual Costs Reconcilable to CY 2003 Audited Financial Statements) | | |
| | | CY 2003 FINAL RATE |
| Actual Direct Cost Base | | \$13,436,480 |
| Actual Indirect Cost Pool | | \$1,721,638 |
| Final Indirect Cost Rate | | 12.81% |

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FY 2003 Actual Direct Cost Base And Indirect Costs Recovered

| Programs By Funding Agency | FY 2003 | Exclusions | | | | | | | FY 2003 | Indirect |
|--|---------------|------------|----------------|----------|-------------|-------------|--------------|--------------|-----------|------------|
| | Expenditures | Capital | Contractual | Indirect | Passthrough | Unallowable | Directly | Direct Cost | | Cost |
| | Per Financial | Equipment | Services | Costs | Funds 1/ | Costs 2/ | Funded | Depreciation | Base | Recovered/ |
| | Statements | | (Subcontracts) | | | | Indirects 3/ | | | Collected |
| | | | | | | | | | | Per Audit |
| FEDERAL PROGRAMS | | | | | | | | | | |
| P.L. 93-638 Programs | | | | | | | | | | |
| Department of the Interior: | | | | | | | | | | |
| Bureau of Indian Affairs- | | | | | | | | | | |
| Consolidated Tribal Government | \$223,812 | | | | \$15,600 | | | | \$208,212 | \$20,300 |
| Aid to Tribal Government | 59,325 | | | | | | \$29,325 | | 30,000 | |
| Family Counseling Program | 46,706 | | | | | | | | 46,706 | 4,250 |
| Subtotal BIA | 329,843 | 0 | 0 | 0 | 15,600 | 0 | 29,325 | 0 | 284,918 | 24,550 |
| Department of Health and Human Services: | | | | | | | | | | |
| Indian Health Service- | | | | | | | | | | |
| Consolidated Health Program | 1,876,483 | \$2,997 | | | | | | | 1,873,486 | 168,949 |
| Tribal Management Grant | 18,981 | | | | | | | | 18,981 | |
| Supplemental Diabetes Program | 161,490 | 1,759 | | | | | | | 159,731 | |
| Child Care Development | 262,041 | | | | | | | | 262,041 | |
| Developmental Disabilities | 30,263 | | | | | | | | 30,263 | |
| Subtotal IHS | 2,349,258 | 4,756 | 0 | 0 | 0 | 0 | 0 | 0 | 2,344,502 | 168,949 |

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| Programs By Funding Agency | FY 2003 | Exclusions | | | | | | | | Indirect |
|--|---|----------------------|---|-------------------|-------------------------|-------------------------|------------------------------------|--------------|--------------------------------|--|
| | Expenditures Per Financial Statements | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Costs 2/ | Directly Funded Indirects 3/ | Depreciation | FY 2003 Direct Cost Base | Cost Recovered/ Collected Per Audit |
| Non P.L. 93-638 Programs | | | | | | | | | | |
| Department of Health and Human Services: | | | | | | | | | | |
| Administration on Aging | 108,281 | 21,900 | | \$16,719 | | | | | 69,662 | 16,719 |
| Title III-Aging | 2,584 | | | 500 | | | | | 2,084 | 500 |
| Indian Child Welfare Services | 18,197 | | | 3,522 | | | | | 14,675 | 3,522 |
| Building Stronger Families | 4,037 | | | 781 | | | | | 3,256 | 781 |
| Pilot Prevention | 8,715 | | | 1,687 | | | | | 7,028 | 1,687 |
| Subtotal HHS | 141,814 | 21,900 | 0 | 23,209 | 0 | 0 | 0 | 0 | 96,705 | 23,209 |
| Department of the Interior: | | | | | | | | | | |
| Bureau of Reclamation- | | | | | | | | | | |
| Water Management | 31,392 | | | 6,076 | | | | | 25,316 | 6,076 |
| Monitor Ground Water Wells | 787 | | | 152 | | | | | 635 | 152 |
| Bureau of Land Management- | | | | | | | | | | |
| Cultural Resource Monitoring | 4,281 | | | 828 | | | | | 3,453 | 828 |
| Subtotal | 36,460 | 0 | 0 | 7,056 | 0 | 0 | 0 | 0 | 29,404 | 7,056 |
| Department of Agriculture: | | | | | | | | | | |
| Food and Nutrition Service- | | | | | | | | | | |
| Food Distribution | 123,410 | | | 19,479 | | | | | 103,931 | 19,479 |
| Elderly Feeding | 11,372 | | | 2,201 | | | | | 9,171 | 2,201 |
| Economic Development Shopping Complex | 23,240 | 23,240 | | | | | | | 0 | |
| Sewer Replacement Project | 194,196 | | \$116,397 | 13,804 | | | | | 63,995 | 13,804 |
| Nutrition | 1,815 | | | 351 | | | | | 1,464 | 351 |
| Summer Food | 13,736 | | | 2,659 | | | | | 11,077 | 2,659 |
| Subtotal | 367,769 | 23,240 | 116,397 | 38,494 | 0 | 0 | 0 | 0 | 189,638 | 38,494 |

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DECEMBER 31, 2005

| Programs By Funding Agency | FY 2003 Expenditures Per Financial Statements | Exclusions | | | | | | | FY 2003 Direct Cost Base | Indirect Cost Recovered/ Collected Per Audit |
|--|--|----------------------|---|-------------------|-------------------------|-------------------------|------------------------------------|--------------|--------------------------------|--|
| | | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Costs 2/ | Directly Funded Indirects 3/ | Depreciation | | |
| Department of Housing and Urban Development: | | | | | | | | | | |
| Irrigation | 43,018 | | | 8,326 | | | | | 34,692 | 8,326 |
| Department of Education: | | | | | | | | | | |
| Vocational Rehabilitation | 355,719 | | | | | | | | 355,719 | |
| IMLS Assistance | 120 | | | | | | | | 120 | |
| Subtotal | 355,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 355,839 | 0 |
| Department of Energy: | | | | | | | | | | |
| Bonneville Power Administration- | | | | | | | | | | |
| Reservation Habitat Enhancement Project | 264,622 | | | 51,217 | | | | | 213,405 | 51,217 |
| Enhanced Fish and Wildlife Comm. Cultural | 35,552 | | 14,528 | 4,069 | | | | | 16,955 | 4,069 |
| Wildlife Coordinator | 14,608 | 5,500 | | 1,763 | | | | | 7,345 | 1,763 |
| Subtotal | 314,782 | 5,500 | 14,528 | 57,049 | 0 | 0 | 0 | 0 | 237,705 | 57,049 |
| Environmental Protection Agency: | | | | | | | | | | |
| PWSS | 2,814 | | | | | | | | 2,814 | 256 |
| General Assistance | 61,966 | | | | | | | | 61,966 | 2,980 |
| Clean Air Act | 76,174 | 7,335 | | | | | | | 68,839 | 3,845 |
| Subtotal | 140,954 | 7,335 | 0 | 0 | 0 | 0 | 0 | 0 | 133,619 | 7,081 |
| Department of Justice: | | | | | | | | | | |
| Tribal Resources (COPS) | 145,608 | 59,802 | | | | | | | 85,806 | |
| Equal Employment Opportunity Commission: | | | | | | | | | | |
| Tribal Employment Rights Office | 67,537 | 9,387 | | 13,072 | 2,220 | | | | 42,858 | 13,072 |
| Subtotal Federal Programs | 4,292,882 | 131,920 | 130,925 | 147,206 | 17,820 | 0 | 29,325 | 0 | 3,835,686 | 347,786 |

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| Programs By Funding Agency | FY 2003 | Exclusions | | | | | | | FY 2003 | Indirect |
|---|---------------|------------|----------------|-------------|-------------|-------------|--------------|--------------|--------------|------------|
| | Expenditures | Capital | Contractual | Indirect | Passthrough | Unallowable | Directly | Cost | | |
| | Per Financial | Equipment | Services | Costs | Funds 1/ | Costs 2/ | Funded | Depreciation | Direct Cost | Recovered/ |
| | Statements | | (Subcontracts) | | | | Indirects 3/ | | Base | Collected |
| | | | | | | | | | | Per Audit |
| STATE AND OTHER PROGRAMS | | | | | | | | | | |
| Tabacco Prevention | 41,648 | 10,556 | | 7,193 | | | | | 23,899 | 7,193 |
| Juvenile Justice & Delinquency Prevention | 19,474 | | | 1,726 | | | | | 17,748 | 1,726 |
| State Fire Protection | 84,661 | | | 8,452 | | | | | 76,209 | 8,452 |
| ARCO Bull Trout Recovery | 42,735 | | | 4,536 | | | | | 38,199 | 4,536 |
| Subtotal State and Other Programs | 188,518 | 10,556 | 0 | 21,907 | 0 | 0 | 0 | 0 | 156,055 | 21,907 |
| TRIBAL PROGRAMS | | | | | | | | | | |
| General Fund | 2,519,684 | 21,101 | | 1,721,638 | 152,360 | | | | 624,585 | |
| Housing Fund | 24,426 | | | | | | | | 24,426 | |
| Scholarship Fund | 27,589 | | | | | | | | 27,589 | |
| Charitable Organization Grants | 20,581 | | | | | | | | 20,581 | |
| State Grants | 110,836 | | | | | | | | 110,836 | |
| Enterprise Funds | 12,842,440 | | | | | \$2,215,632 | | \$1,990,086 | 8,636,722 | |
| Subtotal Tribal Programs | 15,545,556 | 21,101 | 0 | 1,721,638 | 152,360 | 2,215,632 | 0 | 1,990,086 | 9,444,739 | 0 |
| Total Direct Costs | \$20,026,956 | \$163,577 | \$130,925 | \$1,890,751 | \$170,180 | \$2,215,632 | \$29,325 | \$1,990,086 | \$13,436,480 | \$369,693 |
| | 4/ | 5/ | 5/ | | 5/ | 5/ | 5/ | 5/ | | |
| Program Indirect Cost Booked in Accounts | | | | \$169,113 | | | | | | |
| | | | | 5/ | | | | | | |

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FY 2005 Proposed Direct Cost Base

| Funding Agency | Proposed FY 2005 Expenditures | Exclusions | | | | | | FY 2005 Direct Cost Base | |
|--|-------------------------------------|----------------------|---|-------------------|-------------------------|------------------------|--|--------------------------------|-----------|
| | | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Cost 2/ | Directly Funded Indirects 3/ Depreciation | | |
| FEDERAL PROGRAMS | | | | | | | | | |
| P.L. 93-638 Programs | | | | | | | | | |
| Department of the Interior: | | | | | | | | | |
| Bureau of Indian Affairs- | | | | | | | | | |
| Consolidated Tribal Government | \$250,000 | | | | | | | | \$250,000 |
| Aid to Tribal Government | \$60,000 | | | | | | \$30,000 | | 30,000 |
| Family Counseling | 47,000 | | | | | | | | 47,000 |
| Subtotal BIA | 357,000 | 0 | 0 | 0 | 0 | 0 | 30,000 | 0 | 327,000 |
| Department of Health and Human Services: | | | | | | | | | |
| Indian Health Service- | | | | | | | | | |
| Consolidated Health | 2,500,000 | \$150,000 | | | | | | | 2,350,000 |
| Tribal Management Grant | 35,000 | | | | | | | | 35,000 |
| Supplemental Diabetes | 200,000 | 25,000 | | | | | | | 175,000 |
| Child Care Development | 300,000 | | | | | | | | 300,000 |
| Developmental Disabilities | 100,000 | | | | | | | | 100,000 |
| LV Health Clinic Construction | 1,100,000 | | \$1,100,000 | | | | | | 0 |
| Subtotal IHS | 4,235,000 | 175,000 | 1,100,000 | 0 | 0 | 0 | 0 | 0 | 2,960,000 |

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| Funding Agency | Proposed FY 2005 Expenditures | Exclusions | | | | | | | FY 2005 Direct Cost Base |
|--|-------------------------------------|----------------------|---|-------------------|-------------------------|------------------------|------------------------------------|--------------|--------------------------------|
| | | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Cost 2/ | Directly Funded Indirects 3/ | Depreciation | |
| Non P.L. 93-638 Programs | | | | | | | | | |
| Department of Health and Human Services: | | | | | | | | | |
| Administration on Aging | 150,000 | | | | \$100,000 | | | | 50,000 |
| Title III-Aging | 5,000 | | | | | | | | 5,000 |
| Indian Child Welfare Services | 25,000 | | | | 5,000 | | | | 20,000 |
| Building Stronger Families | 5,000 | | | | | | | | 5,000 |
| Pilot Prevention | 10,000 | | | | | | | | 10,000 |
| LV Health Clinic Construction | 800,000 | | 800,000 | | | | | | 0 |
| Subtotal | 995,000 | 0 | 800,000 | 0 | 105,000 | 0 | 0 | 0 | 90,000 |
| Department of the Interior: | | | | | | | | | |
| Bureau of Reclamation- | | | | | | | | | |
| Water Management | 50,000 | | | \$20,000 | | | | | 30,000 |
| Department of Agriculture: | | | | | | | | | |
| Food and Nutrition Service- | | | | | | | | | |
| Food Distribution Program | 100,000 | | | 18,000 | | | | | 82,000 |
| Elderly Feeding | 20,000 | | | 2,000 | | | | | 18,000 |
| Sewer Replacement Project | 150,000 | | 100,000 | 15,000 | | | | | 35,000 |
| Nutrition Program | 10,000 | | | 1,000 | | | | | 9,000 |
| Summer Food | 10,000 | | | 800 | | | | | 9,200 |
| Subtotal | 290,000 | 0 | 100,000 | 36,800 | 0 | 0 | 0 | 0 | 153,200 |

[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005

| Funding Agency | Proposed FY 2005 Expenditures | Exclusions | | | | | | | FY 2005 Direct Cost Base |
|--|-------------------------------------|----------------------|---|-------------------|-------------------------|------------------------|------------------------------------|--------------|--------------------------------|
| | | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Cost 2/ | Directly Funded Indirects 3/ | Depreciation | |
| Department of Housing and Urban Development: Irrigation | 50,000 | | | 8,000 | | | | | 42,000 |
| Department of Education: Vocational Rehabilitation | 300,000 | | | 10,000 | | | | | 290,000 |
| Department of Energy: Bonneville Power Administration- | | | | | | | | | |
| Reservation Habitat Enhancement Project | 200,000 | | | 40,000 | | | | | 160,000 |
| Enhanced Fish and Wildlife Comm.Cultural | 50,000 | 20,000 | | 3,000 | | | | | 27,000 |
| Wildlife Coordinator | 20,000 | 10,000 | | 1,000 | | | | | 9,000 |
| Subtotal | 270,000 | 30,000 | 0 | 44,000 | 0 | 0 | 0 | 0 | 196,000 |
| Environmental Protection Agency: General Assistance | 100,000 | 8,000 | | | | | | | 92,000 |
| Department of Justice: Tribal Resources (COPS) | 150,000 | 60,000 | | | | | | | 90,000 |
| Equal Employment Oppoortunity Commission: Tribal Employment Rights Office | 60,000 | 10,000 | | 9,000 | 5,000 | | | | 36,000 |
| Subtotal Federal Programs | 6,857,000 | 283,000 | 2,000,000 | 127,800 | 110,000 | 0 | 30,000 | 0 | 4,306,200 |

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

| Funding Agency | Proposed FY 2005 Expenditures | Exclusions | | | | | | | FY 2005 Direct Cost Base |
|---|-------------------------------------|----------------------|---|-------------------|-------------------------|------------------------|------------------------------------|--------------|--------------------------------|
| | | Capital Equipment | Contractual Services (Subcontracts) | Indirect Costs | Passthrough Funds 1/ | Unallowable Cost 2/ | Directly Funded Indirects 3/ | Depreciation | |
| STATE AND OTHER PROGRAMS | | | | | | | | | |
| Tabacco Prevention | 40,000 | 15,000 | | 6,000 | | | | | 19,000 |
| Juvenile Justice & Delinquency Prevention | 20,000 | | | 2,000 | | | | | 18,000 |
| State Fire Protection | 80,000 | | | 8,000 | | | | | 72,000 |
| ARCO Bull Trout Recovery | 40,000 | | | 4,000 | | | | | 36,000 |
| | | | | | | | | | 0 |
| Subtotal State and Other Programs | 180,000 | 15,000 | 0 | 20,000 | 0 | 0 | 0 | 0 | 145,000 |
| TRIBAL PROGRAMS | | | | | | | | | |
| General Fund | 3,800,000 | | | 2,500,000 | | | | | 1,300,000 |
| Housing Fund | 50,000 | | | | | | | | 50,000 |
| Scholarship Fund | 50,000 | | | | | | | | 50,000 |
| Charitable Organization Grants | 20,000 | | | | | | | | 20,000 |
| State Grants | 100,000 | | | | | | | | 100,000 |
| Enterprise Funds (net) | 12,500,000 | | | | | 2,500,000 | | 2,000,000 | 8,000,000 |
| | | | | | | | | | |
| Subtotal Tribal Programs | 16,520,000 | 0 | 0 | 2,500,000 | 0 | 2,500,000 | 0 | 2,000,000 | 9,520,000 |
| | | | | | | | | | |
| Total Direct Costs | \$23,557,000 | \$298,000 | \$2,000,000 | \$2,647,800 | \$110,000 | \$2,500,000 | \$30,000 | \$2,000,000 | \$13,971,200 |

Footnotes:

- 1/ Passthrough funds normally require minimal administrative effort and include scholarships, stipends, direct assistance payments, payments to participants, etc.
- 2/ Unallowable costs include donations, interest and debt service expense, penalty, lobbying costs, etc.
- 3/ Directly funded indirect costs are indirect in nature but directly funded by the program.

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

| Indirect Cost Pool | | | | | |
|---|--|-----------------|--|--|---|
| Title / Description | Actual FY 2003 Expenditures @ 100% 1/ | Applied Rate | Actual FY 2003 Indirect Pool 1/ | Proposed FY 2005 Indirect Costs | Comments |
| Salaries: | | | | | |
| Tribal Chairperson | \$22,182 | 50% | \$11,091 | \$11,646 | Other 50 % is excluded from indirect cost |
| Council Members (3) | 14,925 | 50% | 7,463 | 7,836 | same as above |
| Tribal Secretary | 44,647 | 50% | 22,324 | 23,440 | same as above |
| Chief Financial Officer | 89,525 | 100% | 89,525 | 94,001 | Increase due to 5 percent cost of living increase |
| Office Manager | 46,450 | 100% | 46,450 | 48,773 | Increase due to 5 percent cost of living increase |
| Property & Procurement Specialist | 40,350 | 100% | 40,350 | 42,368 | Increase due to 5 percent cost of living increase |
| Accountants (6) | 169,582 | 100% | 169,582 | 178,061 | Increase due to 5 percent cost of living increase |
| IS Technician | 42,400 | 100% | 42,400 | 44,520 | Increase due to 5 percent cost of living increase |
| IS Tech; Part-time | 19,154 | 100% | 19,154 | 20,112 | Increase due to 5 percent cost of living increase |
| In-house Attorney | 104,000 | 25% 3/ | 26,000 | 27,300 | Increase due to 5 percent cost of living increase |
| Contract and Grants Administrator | 45,398 | 100% | 45,398 | 47,668 | Increase due to 5 percent cost of living increase |
| Human Resources Director | 38,786 | 75% 4/ | 29,090 | 30,544 | Increase due to 5 percent cost of living increase |
| Human Resources Assistants (2) | 81,377 | 50% 4/ | 40,689 | 42,723 | Increase due to 5 percent cost of living increase |
| Receptionist/Secretary (2) | 30,077 | 100% | 30,077 | 31,581 | Increase due to 5 percent cost of living increase |
| Maintenance Staff (5) | 220,415 | 60% | 132,249 | 138,861 | Increase due to 5 percent cost of living increase |
| Security Guards (3) | 62,850 | 100% | 62,850 | 65,993 | Increase due to 5 percent cost of living increase |
| Subtotal Salaries 2/ | <u>1,072,118</u> | | <u>814,690</u> | <u>855,425</u> | |
| Fringe Benefits on the Above Salaries 2/ | | | | | |
| Audit and Other Professional Fees | 182,780 | 100% | 182,780 | 191,919 | Fringes about 33%, increase due to increase in salaries |
| Attorney's Office Expenses | 59,300 | 25% 3/ | 14,825 | 15,566 | See supplementary schedules |
| Supplies | 57,475 | 100% | 57,475 | 60,000 | 25 % directly associated with indirect cost services |
| Travel and Training | 67,301 | 50% 3/ | 33,651 | 35,000 | No substantial increase |
| Property and Liability Insurance | 40,776 | 100% | 40,776 | 42,000 | No substantial increase |
| Telephone and Other Utilities | 45,536 | 100% | 45,536 | 48,000 | No substantial increase |
| Automobile Expenses | 36,170 | 100% | 36,170 | 38,000 | No substantial increase |
| Repairs and Maintenance | 6,578 | 100% | 6,578 | 7,000 | No substantial increase |
| Depreciation of General Fixed Assets | 294,502 | 50% 3/ | 147,251 | 155,000 | See supplementary schedules |
| Security Expense | 142,568 | 15% 3/ | 21,385 | 22,000 | See supplementary schedules |
| Other Expense | 103,346 | 50% 3/ | 51,673 | 54,000 | 15 % directly associated with indirect cost services |
| Subtotal Other Indirect Expenditures | <u>1,390,131</u> | | <u>906,948</u> | <u>950,775</u> | See supplementary schedules |
| Total Indirect Costs | <u>\$2,462,249</u> | | <u>1,721,638</u> | <u>\$1,806,200</u> | |

1/ Actual expenditures reconcilable to the audited financial statements.

2/ Costs are treated as indirect costs and should not be allowed as direct charges to contracts and grants. All other costs are either direct or indirect depending on whether they apply to direct or indirect activities.

3/ Method of allocating costs has been based on Circular A-87 requirements and was approved by the cognizant federal agency prior to use.

4/ 25 percent of the Human Resource Director and one Human Resource Assistant position was directly funded (ATTG).

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

SUPPORTING SCHEDULES TO FY 2003 INDIRECT COST POOL

Detail of Audit & Other Professional Fees - FY 2003

| | <u>Professional & Consulting</u> | <u>Cleaning & Pest Control</u> | <u>Audit Services</u> | <u>Legal Expense</u> | <u>Court Services</u> | <u>Totals</u> |
|--------------------------|--|--|---------------------------|--------------------------|---|------------------|
| Administration | \$78,122 | \$586 | \$68,390 | \$23,520 | \$5,762 | \$176,380 |
| Law Enforcement | 3,000 | 267 | | 55,687 | 20,586 | 79,540 1/ |
| Maintenance | 4,154 | 686 | | 1,560 | | 6,400 |
| Annual PowWow | 1,362 | | | 0 | | 1,362 1/ |
| Snow Mountain Sanitation | 23,171 | | | 0 | | 23,171 1/ |
| Environmental Programs | 23,439 | | | 36,205 | | 59,644 1/ |
| | <u>\$133,248</u> | <u>\$1,539</u> | <u>\$68,390</u> | <u>\$116,972</u> | <u>\$26,348</u> | <u>346,497</u> |
| | | | | | 1/ Left in direct cost base | 163,717 |
| | | | | | Total allowable audit and other professional fees | <u>\$182,780</u> |

Detail of Repairs & Maintenance Expense - FY 2003

| | <u>Equipment Repairs</u> | <u>Maintenance Contracts</u> | <u>Repairs and Replacements</u> | <u>Maintenance Department*</u> | <u>Totals</u> |
|-----------------------|------------------------------|----------------------------------|-------------------------------------|------------------------------------|-----------------------------|
| Administration | \$1,296 | \$33 | | \$3,883 | \$5,212 |
| Law Enforcement | 163 | 33 | | 1,007 | 1,203 1/ |
| Maintenance | 382 | 33 | \$951 | | 1,366 |
| Annual PowWow | | | 2,253 | 346 | 2,599 1/ |
| Snow Mountain Housing | | | | 564 | 564 1/ |
| SM Sewage Plant | | | | 83 | 83 1/ |
| Smokeshops | | | | 279 | 279 1/ |
| Colony | | | | 12,487 | 12,487 1/ |
| | <u>\$1,841</u> | <u>\$99</u> | <u>\$3,204</u> | <u>\$18,649</u> | <u>23,793</u> |
| | | | | | 1/ Left in Direct Cost Base |
| | | | | | <u>\$6,578</u> |
| | | | | | For FY 2005 rounded to |
| | | | | | <u>\$7,000</u> |

* The Tribe has its own Maintenance Department with 6 staff that perform work for other departments of the Tribe.

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

SUPPORTING SCHEDULES TO FY 2003 INDIRECT COST POOL (continued)

Detail of Other Expense - FY 2003

| | |
|--------------------------------------|-----------|
| Employment Advertising | \$4,913 |
| Uniform Expense | 3,734 |
| Equipment Rentals | 29,309 |
| Postage and Mailings | 15,852 |
| Licenses & Permits | 2,825 |
| Dues & Subscriptions | 9,529 |
| Special Occasions Expense 1/ | 28,044 |
| Printing of Letterheads and Envelops | 5,614 |
| Computer Software | 3,526 |
| | \$103,346 |

1/ Does not include expenses unallowable under OMB Circular A-87, such as entertainment, amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).

Detail of General Fixed Asset Depreciation Expense - FY 2003

| | Asset Balances 9/30/2003 | Life/Years | Depreciation Expense |
|-----------------------------|--------------------------------|------------|-------------------------|
| Land 1/ | \$4,705,441 | | |
| Buildings & Improvements 2/ | 4,475,084 | 30 | \$149,169 |
| Equipment 2/ | 1,453,330 | 10 | 145,333 |
| | \$10,633,855 | | \$294,502 3/ |

1/ Land is not a depreciable asset (OMB Circular A-87, Attachment D, Section 15.c.)

2/ Detailed depreciation schedule should be on file with cognizant agency. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

3/ According to Circular A-87, assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are not considered depreciable assets.

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

**Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal
For The Year Ended September 30, 2003**

Page

Costs per Audited Financial Statements:

| | | |
|---------------------------------|---------------------|-------|
| General Fund | \$2,519,684 | F/S 5 |
| Special Revenue Funds | 4,664,832 | F/S 5 |
| Enterprise Funds | 12,842,440 | F/S 7 |
| Total Costs to be Accounted For | <u>\$20,026,956</u> | |

Costs Per Indirect Cost Proposal (Actual)

| | | |
|--------------------|-------------------|-----------|
| Direct Cost Base | \$13,436,480 | ICP 12 |
| Indirect Cost Pool | 1,721,638 | ICP 12,17 |
| Subtotal | <u>15,158,118</u> | |

Add Costs Excluded From the Proposal

| | | |
|---|------------------|--------|
| Capital Equipment * | \$163,577 | ICP 12 |
| Contractual Services (Subcontracts) | 130,925 | ICP 12 |
| Unallowable (COGS, In Kind, Interest, etc.) | 2,215,632 | ICP 12 |
| Passthrough (Scholarship, Stipends, etc.) | 170,180 | ICP 12 |
| Directly Funded Indirects | 29,325 | ICP 12 |
| Program Indirect Cost | 169,113 | ICP 12 |
| Depreciation | <u>1,990,086</u> | ICP 12 |

| | |
|------------------|------------------|
| Total Exclusions | <u>4,868,838</u> |
|------------------|------------------|

| | |
|---------------------------|------------|
| Total Costs Accounted For | 20,026,956 |
|---------------------------|------------|

| | |
|------------|-------------------|
| Difference | <u><u>\$0</u></u> |
|------------|-------------------|

| | |
|-------------------------|-------------------------|
| * Tribal Programs | \$21,101 |
| Special Revenue Funds | <u>142,476</u> |
| Total capital equipment | <u><u>\$163,577</u></u> |

Note: A reconciliation of actual costs (carryforward year), as stated in the proposal, with total costs in the audited financial statements should be completed as part of the proposal.

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

INDIRECT COST PERSONNEL JUSTIFICATIONS

In determining the allowable share of the [Native American Organization]'s costs identified with administering programs, the Chief Financial Officer reviewed time and attendance records, and minutes of the Tribal Council meetings. Support of salaries and wages for personnel services of employees working on multiple activities or objectives is in compliance with OMB Circular A-87, Attachment B, section 11.h. and is part of the annual single audit review process. If substitute systems are used, they have been approved by the cognizant Federal agency prior to use.

The following account of each position should provide the necessary justification to fund administrative costs through the indirect cost pool for fiscal year 2005.

CHAIRPERSON: The Chairperson is the Chief Executive Officer of the [Native American Organization] administering the day-to-day operation of the executive office. Although duties vary, the Chairperson is responsible for representing the Organization in negotiations of grants/contracts, coordinating the direction of the Organization, and, in general, meeting constituent needs. Therefore, 50 percent of the Chairperson's time is applicable and chargeable to indirect costs.

COUNCIL MEMBERS: Council members sitting on the Tribal Council receive a meeting stipend for their attendance. They establish policy, set direction, and approve all major decisions for the Tribe and its operations. 50 percent of the Council members' expenses are chargeable to the indirect costs.

TRIBAL SECRETARY: The Secretary keeps minutes of all meetings and records all actions of the Council in the form of resolutions. The position is treated the same as the governing body and officials of the Tribe because her position requires the recording of all business activities. 50 percent of the Tribal Secretary's time is applicable and chargeable to indirect costs.

TRIBAL ATTORNEY: The attorney is responsible for all day-to-day legal matters, contract negotiations, civil court decisions, and negotiations between the Tribe and outside parties. 25 percent of his time was chargeable to administrative (indirect) costs.

CHIEF FINANCIAL OFFICER: This position is responsible for all accounting and financial activities of the [Native American Organization], including investing of idle funds, preparing financial reports, and supervising general ledger maintenance, payroll, and grant/contract accounting. Since the Chief Financial Officer is responsible for the accounting and finance department and involved in program business activities, the Finance Manager's time is chargeable to indirect costs.

ACCOUNTANTS (6): Two accountants and four accounting clerks maintain the general ledger, including accounts receivable, accounts payable, payroll, and ensure compliance with the federal and tribal regulations. All these positions are chargeable to indirect costs.

OFFICE MANAGER: This position is responsible for the overall coordination and management of the administrative services to the grants and contract programs as well as the smooth running of the various business departments. Program and department directors report to this position.

**[NATIVE AMERICAN ORGANIZATION]
INDIRECT COST RATE PROPOSAL
FINAL RATE FOR THE PERIOD JANUARY 1, 2003, THROUGH DECEMBER 31, 2003,
AND PROVISIONAL RATE FOR THE PERIOD JANUARY 1, 2005, THROUGH
DECEMBER 31, 2005**

The position is chargeable to indirect costs.

INFORMATION SYSTEMS TECHNICIANS (one full time and one part time): These technicians coordinate and maintain all personal computer and networking systems, purchase and install software, replace IT equipment and in general keep the network fully functioning. The time for these positions is chargeable to administrative (indirect costs).

PROPERTY & PROCUREMENT SPECIALIST: This position is part of the business department and provides purchasing control and support to the grants and programs. This position also keeps inventory of tribal assets and performs periodic inventories. All of the Specialist's time is applicable and chargeable to indirect cost.

CONTRACT & GRANTS ADMINISTRATOR: This position provides support to the program directors in the area of grants and contracts administration. This position also provides assistance in the areas of long range planning, grant and contract development, budgeting, community planning processes, and policies and procedures development. The time for this position is chargeable to indirect cost.

HUMAN RESOURCE DEPARTMENT: The department consists of a director and two assistances. Together they are responsible for developing and maintaining personnel systems and policies, which are utilized by grant and program personnel. These systems and policies may include the maintenance of files, keeping records, hiring and firing of personnel, and providing for promotions and pay increases. These positions are all chargeable to indirect cost.

RECEPTIONIST/SECRETARY (2): These positions are part of the administrative department and provide secretarial services, maintain contact with all levels of management, and establish cooperative working relationships. These positions involve high-volume contact with all program staff and governmental agencies, including tribal, federal, state, and local entities. All of the receptionist/secretary's time is applicable and chargeable to indirect cost.

MAINTENANCE DEPARTMENT: A maintenance staff of five is employed for most preventive maintenance work, coordination, quality control, emergencies and to perform many work tasks that are not feasible to contract out. Two of the staff members work exclusively at the Tribe's enterprise. The remaining staff is chargeable to indirect cost.

SECURITY GUARDS (3): These positions are responsible for the overall security of the tribal complex housing program and administration personnel. The guards are responsible for keeping order, reporting disturbances to the proper authority, keeping people and property safe and in an orderly condition.